

Absolute Return for Kids**Balance Sheet as at 31st March 2025***(All amounts are in Indian Rupees unless, otherwise stated)*

| Particulars | Note | 2024 - 25 | | | 2023 - 24 | | |
|---|------|---------------------|--------------------|------------------------|---------------------|--------------------|------------------------|
| | | FCRA | Local | As at 31 March 2025 | FCRA | Local | As at 31 March 2024 |
| LIABILITIES | | | | | | | |
| General Fund | 1 | 4,30,09,954 | 59,16,359 | 4,89,26,313 | 1,91,90,679 | 20,98,141 | 2,12,88,821 |
| Corpus Fund | 2 | 2,13,62,841 | 13,58,429 | 2,27,21,270 | 2,13,62,841 | 13,58,429 | 2,27,21,270 |
| Reserves & Surplus | 3 | 30,79,32,230 | 3,49,31,786 | 34,28,64,016 | 21,09,36,007 | 2,62,77,397 | 23,72,13,404 |
| Duties & Taxes | 4 | 35,91,121 | 39,39,593 | 75,30,714 | 16,21,256 | 41,22,749 | 57,44,005 |
| Current Liabilities | 5 | 9,46,760 | 11,32,997 | 20,79,757 | 6,87,034 | 3,90,062 | 10,77,096 |
| Capital Asset Fund | 11 | 13,65,935 | 33,00,289 | 46,66,224 | 8,54,561 | 28,54,204 | 37,08,765 |
| Total | | 37,82,08,841 | 5,05,79,453 | 42,87,88,294 | 25,46,52,378 | 3,71,00,982 | 29,17,53,360 |
| ASSETS | | | | | | | |
| Non-Current Assets | | | | | | | |
| Donor Funded Fixed Assets | 11 | 13,65,935 | 33,00,289 | 46,66,224 | 8,54,561 | 28,54,204 | 37,08,765 |
| Current assets, loans & advances | | | | | | | |
| Advances | | | | | | | |
| Cash & Cash Equivalents | 6 | 37,07,17,518 | 4,52,73,522 | 41,59,91,040 | 25,07,01,330 | 3,28,47,385 | 28,35,48,715 |
| Other Current Assets | 7 | 61,25,388 | 20,05,642 | 81,31,030 | 30,96,487 | 13,99,393 | 44,95,880 |
| Total | | 37,82,08,841 | 5,05,79,453 | 42,87,88,294 | 25,46,52,378 | 3,71,00,982 | 29,17,53,360 |

Significant Accounting Policies and Notes to Accounts as per Schedule 12
Schedules 1 to 12 form an integral part of the accounts.

In terms of our report of even date attached

For Koshi & George
Chartered Accountants
Firm's Registration No. 003926N

G. Koshi

George Koshi
Partner

Membership Number: 82961



For Absolute Return For Kids

Kruti Bharucha

Kruti Bharucha
Chairperson



Sumit Bose

Sumit Bose
Treasurer

Place: Delhi

Date: 18 September 2025

UDIN: 25082961BMOCRL6384

Absolute Return for Kids**Statement of Income & Expenditure for the year ending March 31, 2025***(All amounts are in Indian Rupees unless, otherwise stated)*

| Particulars | Note | 2024 - 25 | | | 2023 - 24 | | |
|--|------|---------------------|---------------------|------------------------|---------------------|--------------------|------------------------|
| | | FCRA | Local | As at 31 March 2025 | FCRA | Local | As at 31 March 2024 |
| Income | | | | | | | |
| Grant Donation | | | | | | | - |
| - Restricted Funds | | 13,44,76,916 | 11,15,04,427 | 24,59,81,343 | 11,16,54,364 | 7,34,15,323 | 18,50,69,688 |
| - Unrestricted Funds | | 15,74,41,091 | 28,91,875 | 16,03,32,966 | 5,09,44,339 | 16,00,000 | 5,25,44,339 |
| General Donation | | - | 1,72,054 | 1,72,054 | 2,13,478 | 1,89,954 | 4,03,432 |
| Other Income | 8 | 2,38,19,275 | 36,46,165 | 2,74,65,440 | 1,34,63,782 | 19,08,187 | 1,53,71,969 |
| Total Income | | 31,57,37,282 | 11,82,14,521 | 43,39,51,803 | 17,62,75,964 | 7,71,13,464 | 25,33,89,428 |
| Expenditure | | | | | | | |
| Programme Implementation Expenditure | 9 | | | | | | - |
| - Restricted Funds | | 11,31,17,760 | 9,11,65,488 | 20,42,83,248 | 8,54,05,471 | 5,67,18,158 | 14,21,23,629 |
| - Unrestricted Funds | | 1,45,84,985 | 23,25,033 | 1,69,10,018 | 16,75,386 | 47,53,982 | 64,29,368 |
| Administrative & Other Costs | 10 | | | | | | - |
| - Restricted Funds | | 2,05,35,008 | 1,84,43,927 | 3,89,78,935 | 2,58,73,502 | 1,47,23,609 | 4,05,97,111 |
| - Unrestricted Funds | | 32,22,489 | 6,21,286 | 38,43,775 | - | 87,982 | 87,982 |
| Donor Funded Fixed Assets | 11 | 8,24,147 | 18,95,012 | 27,19,159 | 3,75,391 | 19,73,557 | 23,48,948 |
| Total Expenditure | | 15,22,84,390 | 11,44,50,746 | 26,67,35,136 | 11,33,29,750 | 7,82,57,287 | 19,15,87,038 |
| Excess of Income Over Expenditure | | 16,34,52,892 | 37,63,775 | 16,72,16,667 | 6,29,46,213 | -11,43,823 | 6,18,02,390 |
| Amount Transferred To Reserves | | 16,34,52,892 | 37,63,775 | 16,72,16,667 | 6,29,46,213 | -11,43,823 | 6,18,02,390 |

Significant Accounting Policies and Notes to Accounts as per Schedule 12 Schedules 1 to 12 form an integral part of the accounts.

In terms of our report of even date attached

For Koshi & George
Chartered Accountants
Firm's Registration No. 003926N



George Koshi
Partner
Membership Number: 82961

For Absolute Return For Kids



Kruti Bhandari
Chairperson


Sumit Bose
Treasurer

Place: Delhi

Date: 18 September 2025

UDIN: 25082961BMOCRL6384

Absolute Return for Kids**Receipts and Payments Account for the year ended 31 March 2025***(All amounts are in Indian Rupees unless, otherwise stated)*

| Particulars | 2024 - 25 | | | 2023 - 24 | | |
|--------------------------------------|---------------------|---------------------|------------------------|---------------------|---------------------|------------------------|
| | FCRA | Local | As at 31 March 2025 | FCRA | Local | As at 31 March 2024 |
| Receipts | | | | | | |
| Opening Cash and Bank Balance | 25,07,01,331 | 3,28,47,383 | 28,35,48,713 | 20,09,65,606 | 1,63,73,356 | 21,73,38,962 |
| Donations & Grants | 24,92,80,613 | 12,32,77,189 | 37,25,57,802 | 14,11,91,402 | 9,15,71,507 | 23,27,62,909 |
| Interest Received | 2,35,86,794 | 35,50,547 | 2,71,37,341 | 1,65,34,475 | 20,81,923 | 1,86,16,398 |
| Total | 52,35,68,738 | 15,96,75,118 | 68,32,43,857 | 35,86,91,483 | 11,00,26,786 | 46,87,18,269 |
| Payments | | | | | | |
| Programme Implementation Expenditure | 12,75,30,599 | 9,31,94,786 | 22,07,25,385 | 8,21,69,106 | 6,10,59,940 | 14,32,29,045 |
| Administrative & Other Costs | 2,37,57,497 | 1,90,65,213 | 4,28,22,710 | 2,53,80,606 | 1,41,17,072 | 3,94,97,677 |
| Capital Purchase | 8,24,147 | 18,95,012 | 27,19,159 | 3,75,391 | 19,73,557 | 23,48,948 |
| Increase in (Payable)/Receivable | 7,38,975 | 2,46,586 | 9,85,561 | 65,050 | 28,835 | 93,885 |
| Closing Cash and Bank Balance | 37,07,17,519 | 4,52,73,522 | 41,59,91,041 | 25,07,01,331 | 3,28,47,383 | 28,35,48,713 |
| Total | 52,35,68,738 | 15,96,75,118 | 68,32,43,857 | 35,86,91,483 | 11,00,26,786 | 46,87,18,269 |

For Koshi & George
Chartered Accountants
Firm's Registration No. 003926N

G. Koshi

George Koshi
Partner

Membership Number: 82961



For Absolute Return For Kids

Kruti Bharadwaj

Kruti Bharadwaj
Chairperson



Sumit Bose

Sumit Bose
Treasurer

Place: Delhi

Date: 18 September 2025

UDIN: 25082961BMOCRL6384